

Regular Session, 2010

HOUSE BILL NO. 1252

BY REPRESENTATIVE FANNIN

REVENUE SHARING: Revenue Sharing distribution for Fiscal Year 2010-2011

1 AN ACT

2 To provide with respect to the Revenue Sharing Fund and the allocation and distribution
3 thereof for Fiscal Year 2010-2011; and to provide for related matters.

4 Be it enacted by the Legislature of Louisiana:

5 Section 1. For the purposes of this Act the following definitions shall apply and
6 obtain:

7 (a)(1) Unless otherwise provided herein, "tax recipient bodies" shall mean the city
8 of New Orleans, parish governing authorities, school boards, special taxing districts, and
9 other bodies which were eligible for reimbursement or payment from the Property Tax
10 Relief Fund prior to its abolition and repeal by Act 10 of the 1972 Extraordinary Session of
11 the Louisiana Legislature and any other taxing district listed in Sections 1(a)(3) and 1(a)(4)
12 or any other taxing district for any millage specified in Section 9(B) of this Act. In the
13 parish of Rapides, "tax recipient bodies" shall not include Red River Waterways. In the
14 parish of Lafourche, "tax recipient bodies" shall not include the Atchafalaya Basin Levee
15 District, the Lafourche Levee District, and Fresh Water District No. 1.

16 (2) "Tax recipient bodies" shall not include the millage levied by the various law
17 enforcement districts in the state in lieu of commissions as a result of Act 689 of the 1976
18 Regular Session of the Louisiana Legislature; however, law enforcement districts shall be
19 considered tax recipient bodies for any millage voted and levied for that purpose to the
20 extent specifically provided in Section 9(B) of this Act.

21 (3) "Tax recipient bodies" shall also mean those special taxing districts and other
22 bodies which were not eligible for reimbursement as provided in Section 1(a)(1) but which
23 had erroneously shared as a tax recipient body in the proceeds of Act 598 of the 1977

1 Regular Session and were subsequently determined by the state treasurer to be ineligible for
2 such participation under the provisions of Act 592 of the 1978 Regular Session. The
3 exclusive listing of all such special taxing districts and other bodies is as follows:

4 Acadia

5 Mermentau River Harbor & Terminal

6 Allen

7 Elizabeth Recreation District #3

8 Kinder Recreation District #2--Maintenance

9 Hospital Service District #3--Maintenance

10 Ascension

11 Lighting District #6

12 Lighting District #7

13 Avoyelles

14 Red River Waterway District--Capital Outlay

15 Red River Waterway District--Operations

16 Beauregard

17 Waterworks District #3--Ward 4

18 Waterworks District #3--Ward Bienville

19 Fire Protection District #6

20 Hospital Service District #2

21 Caldwell

22 Columbia Heights Sewerage

23 Cameron

24 Cameron Water District #1--Maintenance

25 Water District #7--Maintenance

26 Grand Lake Recreation District--Maintenance

27 Water District #10--Maintenance

28 Fire District #10--Maintenance

- 1 Catahoula
- 2 Hospital District #2
- 3 Claiborne
- 4 Hospital District #1
- 5 Concordia
- 6 Recreation District #3--Maintenance
- 7 Fire Protection District #1
- 8 Evangeline
- 9 Cemetery Tax District--Ward 4
- 10 Cemetery Tax District #1
- 11 Cemetery Tax District #6
- 12 Water District #1--Maintenance
- 13 Evangeline Parish School Board
- 14 Consolidated School District No. 2
- 15 Evangeline Parish School Board
- 16 Consolidated School District No. 7
- 17 Grant
- 18 Hospital District #1
- 19 Recreational District #2
- 20 Jefferson
- 21 Ambulance Service #1
- 22 Community Center Playground District #1
- 23 Community Center Playground District #10
- 24 Community Center Playground District #11
- 25 Community Center Playground District #12
- 26 Community Center Playground District #13
- 27 Community Center Playground District #14
- 28 Community Center Playground District #15
- 29 Fire Protection District #5
- 30 Fire Protection District #6

- 1 Sewerage District #8
- 2 Sewerage District #9
- 3 Jefferson Hospital District #1
- 4 LaSalle
- 5 Sewer Maintenance
- 6 Recreation District #5
- 7 Livingston
- 8 Road Light District #2
- 9 Fire Protection District #1
- 10 Fire Protection District #4
- 11 Recreation District #3
- 12 Morehouse
- 13 Bastrop Area Fire District #2
- 14 Fire District #1--Ward 6
- 15 Fire District #1--Ward 10
- 16 Pointe Coupee
- 17 Sewerage District #1
- 18 Rapides
- 19 Waterworks #11A--Maintenance
- 20 Recreational--Maintenance
- 21 St. James
- 22 Road Light District #1A
- 23 Road Light District #2
- 24 Road Light District #4
- 25 St. Landry
- 26 Fire Protection District #3
- 27 St. Martin
- 28 Sewerage District
- 29 St. Mary
- 30 West St. Mary Parish Port Commission

1 St. Tammany

2 Fire District #4

3 Fire District #5

4 Fire District #7

5 Fire District #9

6 Fire District #10

7 Recreation District #2

8 Tangipahoa

9 Hospital District #1--Maintenance

10 Union

11 Hospital Service--Tri-Ward

12 Hospital Service--East Union

13 Vermilion

14 Ward 8 Public Cemetery

15 (4) "Tax recipient bodies" shall also mean the following special taxing districts and
16 other bodies which were not eligible for reimbursement as provided in Section 1(a)(1) and
17 which had never shared, except in the parishes of Bossier, East Baton Rouge, Ouachita and
18 Terrebonne, as a tax recipient body in the proceeds of state revenue sharing. The exclusive
19 listing of all such special taxing districts and other bodies is as follows:

20 Assumption

21 Road Lighting District #2

22 Bossier

23 Cypress Back Bayou Recreation Tax--Bonds/Maintenance

24 East Baton Rouge

25 Village St. George Fire District

26 Ouachita

27 Cooley Hospital Tax

28 Sterlington Sewerage District

29 Fire District No. 1--Maintenance

30 North Monroe Sewerage District No. 1--Maintenance

- 1 Road Light District No. 5
- 2 Road Light District #1
- 3 Road Light District #3
- 4 Road Light District #4
- 5 East Ouachita Recreational District
- 6 Terrebonne
- 7 Road Lighting District No. 4
- 8 Road Lighting District No. 5--Maintenance
- 9 Road Lighting District No. 6
- 10 Road Lighting District No. 8--Maintenance
- 11 Road Lighting District No. 9--Maintenance
- 12 Road Lighting District No. 10--Maintenance
- 13 Fire Protection District No. 4-A--Maintenance
- 14 Fire Protection District No. 5--Maintenance
- 15 Fire Protection No. 8--Maintenance
- 16 Fire Protection District No. 10--Maintenance
- 17 Sanitation District No. 1--Maintenance
- 18 Recreation District No. 1--Maintenance
- 19 Recreation District No. 4--Maintenance
- 20 Road Lighting District No. 1--Maintenance
- 21 Road Lighting District No. 2--Maintenance
- 22 Road Lighting District No. 3A
- 23 Fire Protection District No. 123--Maintenance
- 24 Fire Protection District No. 9--Maintenance
- 25 Road Lighting District No. 7--Maintenance

26 St. Tammany

- 27 Mosquito District No. 2(A)--10 mills
- 28 Mosquito District No. 2(B)--10 mills

29 (5)(a) In addition to the limitations hereinabove set forth, "tax recipient bodies" for
30 purposes of this Act shall be tax recipient bodies within the meaning of Article VII, Section

1 26 of the Constitution of Louisiana, limited solely to those taxes authorized prior to January
2 1, 1978, and any renewals thereof, or any millage authorized prior to January 1, 1978, but
3 not levied in full or part on the tax rolls. In Orleans Parish this limitation shall apply solely
4 to those taxes authorized and collected prior to January 1, 1978.

5 (b) "Population" shall mean that enumeration of persons within the state, its
6 parishes, and incorporated municipalities determined by the division of business and
7 economic research of Louisiana Tech University under the most recent federal-state
8 cooperative program for local population estimates. Such determination shall be submitted
9 to the state treasurer annually not later than January fifteenth of each calendar year. Any tax
10 recipient body or incorporated municipality which is aggrieved by such determination may
11 file a petition for administrative review with the state treasurer not later than March fifteenth
12 of each calendar year hereafter. The estimates so submitted shall have no effect on the
13 distribution for the fiscal year in which they are made but shall be utilized for purposes of
14 this Act and for distribution during the ensuing fiscal year. The treasurer shall have
15 authority to affirm, modify, or set aside in whole or in part, the determination of the division
16 of business and economic research of Louisiana Tech University.

17 (c) "Homesteads" shall mean that enumeration of homestead exemption claims filed
18 with the assessors as determined by the Louisiana Tax Commission as of November fifteenth
19 of the current calendar year from the original tax rolls submitted to the commission prior to
20 any adjustments thereto.

21 (d) "Public school population" shall mean the enumeration of enrollments contained
22 in the Department of Education Annual Report for the preceding school year.

23 (e) "City of New Orleans", unless otherwise indicated herein, shall mean only the
24 city of New Orleans, the Orleans Levee District, the Sewerage and Water Board of New
25 Orleans, the Board of Assessors for Orleans Parish, and the Orleans Parish School Board and
26 reference in this Act to tax recipient bodies in the city of New Orleans shall refer only to the
27 aforesaid entities.

28 Section 2. The revenue sharing fund for the Fiscal Year 2010-2011 shall consist of
29 the sum of Ninety Million and No/100 (\$90,000,000.00) Dollars.

1 Section 3. The amount to be distributed annually to each parish from the revenue
2 sharing fund shall be the sum of (a) an amount equal to that percentage of eighty percent of
3 the total fund which is equal to the ratio which the population of the parish bears to the total
4 state population, and (b) an amount equal to that percentage of twenty percent of the total
5 fund which is equal to the ratio which the number of homesteads in the parish bears to the
6 total number of homesteads in the state. As used in this Section, the term "homesteads" shall
7 mean that enumeration of adjusted homestead exemption claims filed with the assessors as
8 determined by the Louisiana Tax Commission as of March thirty-first of the current calendar
9 year.

10 Section 4. Except as provided in Section 5, the state treasurer shall distribute the
11 funds herein allocated to the tax collectors of the respective parishes and to the city of New
12 Orleans.

13 Section 5. That portion of the fund for the parish of Ouachita allocated to the
14 Monroe City School Board shall be an amount which will reimburse said board, to the extent
15 available and subject to the provisions of Section 9(C) of this Act, for the taxes lost as a
16 result of homestead exemptions based on the tax rolls for the current calendar year and shall
17 be distributed directly to the city treasurer of the city of Monroe, who shall pay therefrom
18 the statutorily dedicated deductions for retirement systems. For the purpose of distribution
19 of the balance of the revenue sharing funds the state treasurer may use the amount listed on
20 the prior year Ouachita Parish tax rolls which were due the Monroe City School Board.

21 Section 6. Eleven and nine-tenths percent of all revenue sharing funds distributed
22 by the provisions of this Act, excluding such funds as are distributed directly to the city of
23 New Orleans and the amount listed on the prior year Ouachita Parish tax rolls which were
24 due the Monroe City School Board (\$1,262,855), shall form a special fund (\$9,981,594) to
25 be distributed as commissions to the tax collectors of the respective parishes, the city of New
26 Orleans excepted. Each such tax collector shall receive a percentage of such fund, based on
27 commissions received by him pursuant to Act 153 of the 1973 Regular Session, as provided
28 in Section 8 of this Act.

29 Section 7.A. Two and forty-four hundredths percent of all revenue sharing funds
30 distributed by the provisions of this Act, excluding such funds as are distributed directly to

the city of New Orleans and the amount listed on the prior year Ouachita tax rolls which were due the Monroe City School Board (\$1,262,855), shall form a special fund (\$2,046,646) to be distributed to the various retirement systems which were eligible for payment pursuant to Act 153 of the 1973 Regular Session, as provided in Section 8 of this Act for distribution to such retirement systems, and shall make due payment thereof to each retirement system in the same proportion that the statutory deduction provided by law for the system bears to the total statutory deductions provided by law for all such retirement systems. For the purpose of distributing these retirement contributions, the state treasurer may use the statutory deductions determined by the Public Retirement Systems Actuarial Committee as per R.S. 11:103 for the previous calendar year.

B. The city of New Orleans shall make the deductions legally established for retirement systems which were eligible for payment pursuant to Act 153 of the 1973 Regular Session and shall make due payment in accordance with the statutory deductions provided by law for all such retirement systems. Notwithstanding the above provisions the city of New Orleans shall remit the following amounts for the indicated retirement systems for Fiscal Year 2010-2011: Assessors' Retirement Fund, \$168,474; Clerks of Court Retirement and Relief Fund, \$137,015; District Attorneys' Retirement System, \$67,281; Registrars of Voters Employees' Retirement System, \$64,443; Sheriffs' Pension and Relief Fund, \$55,762.

Section 8. The respective percentages to be used in calculating tax collectors' commissions and retirement system distributions shall be as follows:

<u>PARISH</u>	<u>SHERIFF</u>	<u>RETIREMENT</u>
Acadia	1.491%	1.047%
Allen	.739%	.475%
Ascension	1.283%	.985%
Assumption	.871%	.399%
Avoyelles	1.263%	.811%
Beauregard	.842%	.583%
Bienville	.596%	.405%
Bossier	1.705%	2.281%
Caddo	5.490%	10.375%

1	Calcasieu	4.719%	6.051%
2	Caldwell	.473%	.319%
3	Cameron	.498%	.400%
4	Catahoula	.468%	.303%
5	Claiborne	.543%	.326%
6	Concordia	.730%	.486%
7	DeSoto	.547%	.349%
8	East Baton Rouge	7.118%	11.977%
9	East Carroll	.443%	.331%
10	East Feliciana	.489%	.238%
11	Evangeline	.730%	.525%
12	Franklin	.731%	.757%
13	Grant	.614%	.357%
14	Iberia	2.221%	1.847%
15	Iberville	1.391%	.810%
16	Jackson	.653%	.495%
17	Jefferson	13.312%	13.856%
18	Jefferson Davis	.693%	.766%
19	Lafayette	3.081%	2.843%
20	Lafourche	1.928%	1.958%
21	LaSalle	.548%	.349%
22	Lincoln	.727%	.922%
23	Livingston	1.679%	1.322%
24	Madison	.443%	.401%
25	Morehouse	1.001%	.907%
26	Natchitoches	1.072%	.775%
27	Ouachita	2.736%	3.200%
28	Plaquemines	1.436%	1.241%
29	Pointe Coupee	.641%	.422%
30	Rapides	3.250%	3.751%

1	Red River	.421%	.147%
2	Richland	.655%	.683%
3	Sabine	.685%	.517%
4	St. Bernard	3.467%	3.005%
5	St. Charles	1.060%	.959%
6	St. Helena	.446%	.291%
7	St. James	.928%	.759%
8	St. John the Baptist	1.184%	.704%
9	St. Landry	2.740%	2.013%
10	St. Martin	1.121%	.626%
11	St. Mary	1.895%	1.826%
12	St. Tammany	2.752%	2.396%
13	Tangipahoa	2.773%	1.863%
14	Tensas	.343%	.266%
15	Terrebonne	2.233%	2.175%
16	Union	.590%	.409%
17	Vermilion	1.220%	1.004%
18	Vernon	1.627%	1.112%
19	Washington	1.349%	.922%
20	Webster	1.068%	1.131%
21	West Baton Rouge	.747%	.516%
22	West Carroll	.464%	.466%
23	West Feliciana	.404%	.188%
24	Winn	.633%	.377%

25 Section 9. All remaining funds shall be allocated and distributed as follows:

26 A. Subject to the provisions of Subsection B of this Section and except as provided
27 by Section 5, the tax collector of each parish and the city of New Orleans shall allocate and
28 distribute, within fifteen days after receipt thereof, to the tax recipient bodies within his
29 jurisdiction an amount available after commissions and deductions which is necessary to
30 offset losses attributable to homestead exemptions. In any parish which had excess funds

1 in 1977, the amount available for the reimbursement of homestead exemption losses shall
2 be limited to the amount used for that purpose in 1977, adjusted by the percentage by which
3 the number of homesteads in the parish increased or decreased from 1977 to 2009, together
4 with any additional taxing bodies or millages authorized to participate on the same pro rata
5 basis under the provisions of Section 1(a)(3), Section 1(a)(4), and Section 9(B) of this Act.
6 This restriction shall not apply to the parish of East Carroll and to parishes in which there
7 were no excess funds in 1977. However, in the city of New Orleans the amount available
8 for the reimbursement of homestead exemption losses shall be limited to the amount used
9 for that purpose in 1977, except that the amount distributed to the Orleans Levee District
10 shall be limited solely to the amount used for the reimbursement of homestead exemption
11 losses in 1977 on its two mill tax. The remaining amount shall be adjusted by the percentage
12 by which the number of homesteads in the city of New Orleans increased or decreased from
13 1977 to 2009, together with any additional taxing bodies or millages authorized to participate
14 on the same pro rata basis under the provisions of Section 9(B) of this Act.

15 B. For purposes of this Subsection only, tax recipient bodies shall mean and include
16 any recipient of funds hereunder, but limited solely to such specified disbursements. The
17 millages listed are included solely as an identification aid for administrative purposes and
18 the new tax approved by the electorate shall be eligible for distribution hereunder, regardless
19 of fluctuations in millage caused by adjustments for reassessment or other purposes. In no
20 event shall any amount be deemed available within the meaning of Article VII, Section 26
21 of the Constitution of Louisiana to reimburse losses attributable to homestead exemptions
22 for taxes authorized after January 1, 1978, and any renewals thereof, with the following
23 basic exceptions:

24 (1) In the parish of Sabine, all millages listed on the tax roll, except the sheriff's
25 original millage, shall share on a pro rata basis.

26 (2) In the parish of DeSoto, all school board taxes authorized after January 1, 1978
27 and prior to the convening of the 1979 Regular Session, the 7 mill parishwide school tax
28 authorized May 2, 1987, the 37 mill school special tax authorized October 24, 1987, the
29 assessor's original millage, the maintenance taxes for Fire Protection Districts Nos. 1, 5, 8,
30 and 9 prior to 1990, the 7 mill tax authorized in 1994 for Fire District #2, the additional 8.37

1 mill tax authorized on November 7, 1978 for the parish law enforcement district, the 1 mill tax authorized April 5, 1997 for Water District #1, the 3 mills tax authorized November 21, 2002 for the parish library, and the 1 mill tax authorized July 16, 1994 for the Communications District 911 System, shall share on a pro rata basis with all other tax recipient bodies in the parish. The parish road maintenance tax which lapsed in 1983 and which was reauthorized at 5 mills in 1984 shall share on a pro rata basis with all other tax recipient bodies in the parish.

(3) In the parish of Bossier, after full reimbursement of all taxes authorized prior to May 1, 1978 to all other tax recipient bodies in the parish including the additional 3 mills authorized on April 5, 1980 for the law enforcement district and the assessor's original millage, the following new millages shall be reimbursed to the extent available:

School Board District 13--11.63 mills/September 16, 1978

School Board District 3--15.1 mills/September 16, 1978

(4) In the parish of Grant, all new millages authorized prior to January 1, 1989, the 10.9 mill tax authorized January 16, 1999 for the library, the millage authorized October 7, 1989 for Fire District No. 1, the 15 mill tax authorized in 1995 for Fire District #3, the additional mills for the law enforcement district and the assessor's original millage, but excluding bond millages, shall share on a pro rata basis with all other tax recipient bodies in the parish.

(5) In the parish of Webster, after full reimbursement of all taxes authorized prior to January 1, 1978 to all other tax recipient bodies in the parish and the assessor's original millage, the following new millages shall be reimbursed to the extent available:

Doyline School District No. 7--33.32 mills/August 1, 1979

Consolidated School District No. 3--10.51 mills/June 1, 1978

Minden School District No. 6--32.9 mills/May 1, 1980

Parish Library--12 mills/November 2004

(6) In the parish of Vernon, all taxes authorized after January 1, 1978, including the additional 7 mills authorized on April 4, 1981 for the law enforcement district, but excluding the sheriff's original millage, shall share on a pro rata basis with all other tax recipient bodies in the parish.

(7) In the parish of East Baton Rouge, the B.R.E.C. Maintenance and Operation and Capital Improvement millages shall be limited to a total of 5.44 mills.

(8) In the parish of Lafourche, the total parish allocation, excluding the tax collector's commission and the retirement systems' deductions shall form a special fund to be distributed as follows:

Parish Council - ~~61.60%~~ 57.40%

School Board - 27.25%

South Lafourche Levee District - 2.95%

Port Commission - 2.06%

Assessor - 3.32%

Bayou Lafourche Fresh Water District - 2.82%

North Lafourche Levee District - 4.20%

Provided, however, that of the funds distributed to the Bayou Lafourche Fresh Water District in any state fiscal year, no less than Ten Thousand (\$10,000) Dollars shall be used for the abatement of water hyacinth and other noxious vegetation within the jurisdiction of the district in Lafourche Parish.

(a) Of the amount distributed to the parish the following allocations shall be made:

Bayou Blue Fire District - 0.42%

Drainage District No. 1 - 0.90%

Drainage District No. 5 - 0.65%

Fire District No. 1 - 0.57%

Fire District No. 2 - 0.59%

Fire District No. 3 - 1.30%

Fire District No. 9 - 0.42%

Lafourche Ambulance District No. 1 - .61%

Recreation District No. 2 - 2.81%

Water District No. 1 - 3.02%

Health Unit - 3.04%

Recreation Commission - 5.05%

Recreation District No. 1 - 0.96%

1 Recreation District No. 8 - 0.61%

2 Drainage - 10.14%

3 Road Lighting - 4.24%

4 Public Buildings - 6.19%

5 Library - 6.24%

6 Criminal - 0.24%

7 Road District #1 - 5.46%

8 Drainage 1 of 12 - 0.20%

9 Drainage 2 of 12 - 0.11%

10 Drainage 3 of 12 - 0.14%

11 Juvenile Justice - 1.47%

12 (b) The amount distributed to the school board shall be allocated as follows:

13 Schools - 24.31%

14 Special Education - 2.94%

15 (9) In the parish of Calcasieu, the total parish allocation, excluding the tax collector's
16 commission and the retirement systems' deductions, shall form a special fund to be
17 distributed as follows:

18 Police Jury--48.5%

19 School Board--29.4%

20 Sheriff--11.9%

21 Police Jury--5.0% to be distributed to the district attorney

22 Lake Charles Harbor and Terminal District--2.8%

23 Assessor--2.3%

24 Vinton Harbor and Terminal District--0.1%.

25 (10) In the parish of Iberville, the library's 1996 millage shall be limited to 2.9 mills.

26 (11) In the parish of St. Bernard, the assessor's millage shall be limited to 1.47 mills.

27 (12) In the parish of Livingston, the library's 1995 millage shall be limited to 3.48
28 mills, the assessor's millage shall be limited to 2.56 mills, and the Juvenile Detention
29 Center's 1995 millage shall be limited to .44 mills, the #2 Fire District's millage shall be

1 limited to .81 mills, the #8 Fire District's millage shall be limited to 1.91 mills, and the #9
2 Fire District's millage shall be limited to 1.96 mills.

3 (13) In the parish of Assumption, the total parish allocation, excluding the tax
4 collector's commission and the retirement systems' deductions, shall form a special fund to
5 be distributed as follows:

6 Law Enforcement District - 30.77%

7 Police Jury - 30.25%

8 School Board - 28.72%

9 Assessment District - 10.26%

10 (14) The following new millages shall share on a pro rata basis with all other tax
11 recipient bodies in their respective parishes:

12 Acadia

13 Bayou des Cannes-Nepique Gravity Drainage District--10 mills/1996

14 5th Ward Gravity Drainage District--5 mills/April, 1980

15 Iota-Long Point Gravity Drainage--0.40 mills/October 27, 1979

16 Bayou Mallett Gravity Drainage--0.73 mills/April 5, 1980

17 6th Ward and Crowley Dist. Maint.--1.29 mills/Dec. 8, 1979

18 Basile School District #7 Maintenance--3.32 mills/May 19, 1979

19 Acadia-St. Landry Hospital District--7 mills/November 2, 1982

20 Bayou Plaquemine-Wikoff Drainage--5 mills/Jan. 21, 1984

21 Library--4.25 mills/Jan. 19, 1985

22 Road Maintenance--3 mills/Nov. 28, 1981

23 Health Unit Mt.--1.06 mills/Nov. 28, 1981

24 Fire District #4 Maintenance – 8 mills/January 16, 1999

25 Assessor's original millage

26 Fire District #6 Maintenance--8.01 mills/June 15, 2000

27 Allen

28 Law Enforcement District (Additional)--6.47 mills/April 11, 1992

29 Assessor--5.23 mills/1990

30 Road Dist. #1--4.86 mills/1992

- 1 Road Dist. #1--20.69 mills/1995
- 2 Road Dist. #1A--8 mills/1995
- 3 Road District No. 2 Maintenance--7 mills/October 6, 1990
- 4 Road District No. 2 Maintenance--10 mills/July 18, 1992
- 5 Road District No. 2 Bridge Maint.--5 mills/July 18, 1992
- 6 Road District No. 3 Maintenance--8.18 mills/March 10, 1992
- 7 Road District No. 3 Maintenance--10 mills/January 20, 1990
- 8 Road Dist. #3--30 mills/1995
- 9 Road Dist. #4--21.12 mills/1995
- 10 Road District No. 4 Maintenance--30 mills/March 10, 1992
- 11 Library -- 10.76 mills/October 2002
- 12 Ascension
- 13 Law Enforcement District (Additional)--5 mills/Nov. 4, 1980
- 14 Library Maintenance--4.2 mills/November 6, 1990
- 15 Library -- 2.6 mills/2000
- 16 East Asc. Gravity Drainage Dist.--5 mills/January 20, 1979
- 17 West Asc. Gravity Drainage Dist.--5 mills/November 4, 1980
- 18 West Ascension Gravity Drainage Dist.-- 4.67 mills/2000
- 19 Mental Health -- 2 mills/2000
- 20 Road Lighting District No. 1--5 mills/ January 16, 1993
- 21 Road Lighting District No. 2--5 mills/ January 16, 1993
- 22 Road Lighting District No. 3--5 mills/ January 16, 1993
- 23 Road Lighting District No. 4--5 mills/ January 16, 1993
- 24 Road Lighting District No. 5--5 mills/ January 16, 1993
- 25 Road Lighting District No. 6--5 mills/ January 16, 1993
- 26 Road Lighting District No. 7--5 mills/ September 27, 1986
- 27 Prairieville Fire District #3--11 mills/ July 16, 2005
- 28 Assessor's original millage

1 Avoyelles

2 All millages listed on the tax roll, except the sheriff's original millage, shall share on
3 a pro rata basis

4 Beauregard

5 Law Enforcement District--5 mills/April 5, 1980

6 Assessor's original millage

7 Bienville

8 Solid Waste--6 mills/April 7, 1984

9 Assessor's 1997 millage

10 Caddo

11 Fire Protection District No. 1--5 mills/July 16, 1983

12 Juvenile Court--0.12 mills/January 16, 1982

13 Jail Facilities--4.00 mills/April 5, 1980

14 Courthouse Maintenance--3.00 mills/January 16, 1982

15 Law Enforcement District (Cont. Ser.)--4.00 mills/April 30, 1983

16 Library--4.90 mills/April, 1988

17 Library--5.26 mills/April 1996

18 Fire Dist. No. 2--10 mills/April 7, 1984

19 Fire Dist. No. 3--10 mills/Sept. 29, 1984

20 Fire Dist. No. 4--10 mills/Nov. 6, 1984

21 Fire Dist. No. 5--10 mills/Nov. 6, 1984

22 Fire Dist. No. 6--10 mills/Jan. 19, 1985

23 Fire Dist. No. 7--10 mills

24 Fire Dist. No. 8--4 mills/1999

25 Fire Dist. No. 9--10 mills, Nov. 18, 1989

26 Fire Dist. No. 1--10 mills/1989

27 School Board Operations--11 mills/May 4, 1985

28 Public Works--6 mills/November 4, 1986

29 Public Facilities--0.92 mills

30 Jail--2 mills

- 1 Assessor's original millage
- 2 Parish Health Unit--1 mill/1990
- 3 Caddo Detention Center--3 mills/1990
- 4 Law Enforcement District--3 mills/November 6, 1990
- 5 Law Enforcement District--3.0 mills/October 16, 1993
- 6 BioMedical--2 mills/1993
- 7 Criminal Justice System--1.82 mills/October 20, 2001
- 8 Caldwell
- 9 Assessor's original millage
- 10 Recreation Maintenance--November 1995
- 11 Road Maintenance--May 1990
- 12 Cameron
- 13 Law Enforcement District (Add.)--8 mills/April 7, 1990
- 14 Assessor's original millage
- 15 Catahoula
- 16 All millages listed on the tax roll, except the sheriff's original millage, shall share on
- 17 a pro rata basis
- 18 Claiborne
- 19 Assessment District
- 20 School District #13--12 mills/November 2, 1982
- 21 Law Enforcement District--6.25 mills/July 21, 1990
- 22 School Board Maintenance--2 mills/April 5, 1986
- 23 School Board Operations--5 mills/April 5, 1986
- 24 Police Jury Building--2 mills/March 30, 1985
- 25 Road, Street & Bridge Maintenance--1993
- 26 Road Equipment--1993
- 27 Concordia
- 28 School Operation & Maintenance--23.25 mills/September, 1982
- 29 Library--All millages
- 30 Assessor's original millage

- 1 Law Enforcement District--12 mills/April 11, 1992
- 2 Highway, Drainage and Courthouse Maintenance--10 mills/October 16, 1993
- 3 East Baton Rouge
- 4 Fire Protection #6 (Hooper Rd.)--10 mills/November 6, 1984
- 5 Fire Protection #3 (Brownsfield)--10 mills/November 6, 1984
- 6 Fire Protection #4 (Central)-- 10 mills/October 8, 1985
- 7 Zachary Constitutional School -- 5 mills/November 15, 2003
- 8 Baker Constitutional School -- 5 mills/November 15, 2003
- 9 East Carroll
- 10 Garbage District No. 1--7 mills/November 4, 1980
- 11 Parish Library--6.5 mills/May 22, 1989
- 12 Parish Health Unit--3 mills
- 13 Rural Fire District Maintenance--2 mills
- 14 Courthouse Maintenance--2 mills
- 15 Road Maintenance and Construction--0.75 mills/March 26, 1983
- 16 Drainage Maintenance and Construct.--0.75 mills/March 26, 1983
- 17 East Carroll Hospital Service Dist.--5 mills/May 5, 1984
- 18 Assessor's original millage
- 19 East Feliciana
- 20 Assessment District, 1997
- 21 Evangeline
- 22 Consolidated School Dist. #2--9.47 mills/May 19, 1979
- 23 Basile New School Dist. #7--3.32 mills/May 19, 1979
- 24 Elderly Services--1 mill/Nov. 4, 1980
- 25 Ward 5 Fire Protection District--11.17 mills
- 26 Pine Prairie Fire Protection District--8.95 mills/Nov. 3, 1992
- 27 Acadia-Evangeline Fire Protection District--0.97 mills
- 28 Mamou Fire Protection District No. 1--8.0 mills/April, 1995
- 29 Fire District No. 2 -- 5 mills/1999
- 30 District Two Cemetery--1.07 mills
- 31 District Three Cemetery--1.07 mills
- 32 District Seven Cemetery--1.01 mills

- 1 Road District Two--10.00 mills (Additional)
- 2 Road District No. 5--10 mills/1997
- 3 Ward One Cemetery--1 mill/1997
- 4 Ward Four Cemetery--1 mill/1997
- 5 Ward Five Cemetery--1 mill/1997
- 6 Road District Three--.48 mills/1987 and 5.0 mills/1996
- 7 Road District Four--10.00 mills (Additional)
- 8 Mamou Gravity Drainage District No. 5--1.56 mills
- 9 Prairie Mamou Gravity Drainage District No. 8--3.42 mills
- 10 Durald Gravity Drainage District No. 4
- 11 Vidrine Gravity Drainage District No. 7
- 12 Assessor's original millage
- 13 Franklin
- 14 Law Enforcement District--10 mills/July 10, 1982
- 15 Assessor's original millage
- 16 Library--7 mills/1990
- 17 Health Unit--3.0 mills/November 6, 1990
- 18 Parish Equipment--8.0 mills/October 16, 1993
- 19 Drainage Maintenance--11 mills/October 16, 1993
- 20 Courthouse Maintenance--4 mills/October 16, 1993
- 21 Iberia
- 22 Recreation District No. 8--1.85 mills/November 13, 1993
- 23 Assessment District
- 24 Iberville
- 25 Law Enforcement District (Additional)--5 mills/December 8, 1979
- 26 Assessor's original millage
- 27 Jackson
- 28 Additional Support to Public Sch.--7.07 mills/July 28, 1979
- 29 Law Enforcement District--8 mills/May 16, 1981

1 Library--All millages
2 Assessment district
3 Jefferson
4 West Jefferson Levee District--All millages
5 Lafayette
6 Lafayette Parish Public Library--1.09 mills/May, 1979
7 School Board--10 mills/May 4, 1985
8 Lafayette Parish Sheriff--5.0 mills/May, 1980
9 Assessor's original millage
10 Bayou Vermilion District--All maintenance taxes prior to 1990
11 LaSalle
12 Law Enforcement District (Additional)--8.2 mills
13 Library--November 1995
14 Road District 2B--3.09 mills/April 16, 1988
15 Road District 2BN--1.03 mills/April 16, 1988
16 Ambulance Tax--0.65 mills
17 Road and Bridge--0.66 mills
18 Health Unit--0.23 mills
19 Fair Tax--0.09 mills
20 Special B & C 1A--0.19 mills
21 Sewer Maintenance--6.04 mills
22 Fire District--5.32 mills
23 Little Creek-Searcy Volunteer Fire District -- 20 mills
24 Summerville-Rosefield Volunteer Fire District -- 20 mills
25 Eden-Fellowship Volunteer Fire District -- 9.79 mills
26 Whitehall Volunteer Fire District -- Operations -- 10 mills
27 Whitehall Volunteer Fire District -- Maintenance -- 10 mills
28 Recreation District #22--1.05 mills
29 Assessor's original millage

1 Lincoln

2 Library Const./Mt.--0.75 Mills/January 21, 1978

3 Law Enforcement District (Additional)--8.5 mills/July 22,1992

4 School-Special Maint. & Oper.--0.15 mills/May 18, 1979

5 School-Special Repair & Equip.--0.15 mills/May 18, 1979

6 Library--0.71 mills/January 15, 1983

7 Assessor's original millage

8 Livingston

9 Law Enforcement District (Special)--12.19 mills/1976

10 Recreation District #3--2 mills/May 19, 1979

11 School District No. 5--5 mills/November 2, 1982

12 Fire District No. 1--10.04 mills/1986

13 Fire District No. 5--10 mills/Nov. 6, 1984

14 Fire District No. 7 -- 5 Mills/1999

15 Fire District No. 10--10.33 mills/1985

16 Fire District No. 11--All millages

17 Roads & Bridges--5 mills/November 3, 1992

18 Madison

19 Assessor's original millage

20 Morehouse

21 Bastrop Area Fire Pro. Dist. No. 2--2 mills/Nov. 7, 1978

22 Assessor's original millage

23 Library--1 mill/ Jan. 20, 1990

24 Natchitoches

25 Law Enforcement District (Additional)--10 mills/May 16, 1981

26 Fire District No. 6--7 mills

27 Parish Ambulance Tax

28 Fire District No. 7--10 mills

29 Goldonna Area Fire Protection Dist. No. 2

1 Library--3 mills/1988

2 Assessor's original millage

3 City of New Orleans

4 Board of Assessors' original millage

5 Ouachita

6 Law Enforcement District (Add.)--7.85 mills/Oct. 17, 1981

7 Ouachita Parish Road Lighting District No. 1 (Lakeshore Area)

8 Ouachita Parish Assessment District

9 Green Oaks Juvenile Detention Home -- 3.75 mills/1996

10 Library -- 7.75 mills/1995

11 Plaquemines

12 School Board Tax--6 (4 Maint./2 Sal.) mills/November 19, 1983

13 Law Enforcement District (Additional)--5 mills/May 4, 1985

14 Water--2.47 mills in 1992

15 Library--1.24 mills in 1992

16 Pollution Control--2.47 mills in 1992

17 Road Maintenance--1.86 mills in 1992

18 Public Health--1.24 mills in 1992

19 Waste Disposal--3.69 mills in 1992

20 Incineration--1.24 mills in 1992

21 Hospital--2.54 mills in 1992

22 Law Enforcement Jail Fac. Prop. I--6 mills/October 3, 1992

23 Assessor's original millage

24 Pointe Coupee

25 Law Enforcement District (Additional)--10 mills/April 4, 1981

26 School Board--5.83 mills/April 4, 1981

27 Library--1.22 mills/April 4, 1981

28 Fire Protection Dist. #1--All maint. millages prior to 1991

29 Fire Protection District #2--3 mills/October 17, 1981

30 Fire Protection District #3--3 mills/October 17, 1981

- 1 Fire Protection District #4--3 mills/October 17, 1981
- 2 Fire Protection District #5--5 mills/October 17, 1981
- 3 Sewerage Dist. No. 1 Mt.--5 mills/July 9, 1977 (levied 1980)
- 4 Assessor's original millage
- 5 Rapides
- 6 Rapides Parish School Board--.20 mills/April 1, 1978
- 7 Rapides Parish School Board--15.20 mills/May 13, 1978
- 8 Gravity Drainage District #1 Main.--1 mill/October 17, 1981
- 9 Road District 1A (Ward 4)
- 10 Road District 2C
- 11 Road District 3A
- 12 Road District 5A
- 13 Road District 6A (Ward 6)
- 14 Road District 7A (Ward 7)
- 15 Road District 36 (Ward 8)
- 16 Road District 9B (Ward 9)
- 17 Road District 10A (Ward 10)
- 18 Road District 2B (Ward 11)
- 19 Fire District #8 (Maint.)--20 mills/April 30, 1983
- 20 School District No. 11 (Ward 10)--2 mills/May 7, 1980
- 21 School District No. 50 (Ward 11)--2 mills/September 11, 1982
- 22 School Dist. No. 51 (Ward 5)--All maint. millages prior to 1990
- 23 Consolidated School Dist. No. 62--4.02 mills/April 4, 1987
- 24 Consolidated School Dist. No. 62--4.00 mills/April 16, 1988
- 25 Fire District No. 5--20 mills/Nov. 4, 1986
- 26 Fire District No. 3--12 mills/Oct. 19, 1985
- 27 Fire District No. 7--6 mills/May 3, 1986
- 28 Fire District No. 9
- 29 Fire District No. 10--20 mills/Nov. 4, 1986
- 30 Fire District No. 11

- 1 Fire District No. 12
- 2 Assessor's original millage
- 3 Plainview Fire District No. 10--10 mills/1990
- 4 Fire District #4
- 5 Fire District #7
- 6 Senior Citizens
- 7 Buckeye Recreational District
- 8 Flatwoods Fire District
- 9 Law Enforcement District (Additional)--Nov. 6, 1984
- 10 Fire District No. 6--20 mills
- 11 Library--6.0 mills/January 15, 1994
- 12 Library--1.00 mill/September 30, 2006
- 13 Recreational District Ward 9--6.14 mills/November 17, 2001
- 14 Red River
- 15 Law Enforcement District (Additional)--5 mills/April 5, 1980
- 16 St. Bernard
- 17 St. Bernard Port, Harbor and Terminal District--All millages
- 18 Library--All millages
- 19 St. Charles
- 20 Law Enforcement District (Add.)--7.75 mills/Nov. 4, 1980
- 21 Library--3 mills/September 27, 1986
- 22 Law Enforcement District --3.75 mills/July 16, 2005
- 23 Assessor's original millage
- 24 St. Helena
- 25 Parishwide Road District Maintenance
- 26 Road District #1 Maintenance
- 27 Sub-Road District #2 of Road District #2 Maintenance
- 28 Road District #3 Maintenance
- 29 Road District #4 Maintenance
- 30 Road District #5 Maintenance
- 31 Road District #6 Maintenance

1 Parish Library
2 Fire Protection District #5 Maintenance
3 Law Enforcement District--10 mills/May 3, 1986
4 Assessor's original millage
5 Sub-Road District #1 of Road District #2
6 Fire Protection District #2
7 Fire Protection District #3
8 Florida Parishes Juvenile Detention Center--3 mills/1995
9 St. James
10 St. James Hospital Board--4.31 mills/May 18, 1979
11 Gramercy Recreation District--5 mills/May 18, 1979
12 Law Enforcement District--6.00 mills/July 16, 1988
13 Assessment District, 1985
14 St. John
15 Law Enforcement District (Additional)--15.18 mills/May 17, 1980
16 Assessor's original millage
17 St. Landry
18 Gravity Drainage District No. 1 of Ward 2
19 Fire District #3
20 Fire District #2
21 Fire District No. 5
22 St. Landry Parish School Board--12 mills/May 3, 1986
23 Jail Maintenance Tax--1 mill/January 19, 1980
24 Fire District No. 6
25 Acadia-St. Landry Hospital District--7 mills/November 2, 1982
26 Road District #11A, Sub-1--10.00 mills/1993
27 Road District #11-A, Sub-2 Maintenance--5 mills/April 30, 1983
28 Road District #3, Ward 1, Sub-1 Main.--10 mills/Jan. 21, 1984
29 Road District #12, Ward 2--2.65 mills/January 1, 1979
30 Road District #1, Ward 3
31 Road District #4,-- 10 mills/July 21, 2001
32 Road District #5--15 mills/1993
33 Road District #6--15 mills/ May 4, 2002
34 Assessor's original millage

1 South St. Landry Comm. Library Dist.--5.75 mills/Nov. 16, 1991
2 St. Martin
3 Assessor's original millage
4 St. Mary
5 Wax Lake East Drainage District
6 Sub Gravity Drainage District of Wax Lake East
7 Assessor--2.9 mills/1982
8 Hospital Service District No. 1--7.88 mills/1999
9 Hospital Service District No. 1--6 mills/1999
10 Hospital Service District No. 1--3.47 mills/2003
11 St. Tammany
12 All millages listed on the tax roll, and in particular the parish library millages
13 authorized on April 5, 1980 and May 5, 1984, with the exception of the sheriff's original
14 millage, shall share on a pro rata basis.
15 Tangipahoa
16 Road Lighting District No. 2--5 mills/July 21, 1990
17 Library--.60 mills/1984
18 Library Maint.--2.60 mills/May 4, 1985
19 Garbage District # 1 Maint.--10 mills/March 26, 1983
20 Road District # 7 Maint.--5 mills/Sept. 11, 1982
21 Fire Dist. #1--2.10 mills/1978
22 Fire Protection District No. 1--7 mills/1998
23 Fire Dist. #1--5.65 mills/1996
24 Fire Protection District # 2--10 mills/May 5, 1984 (2 taxes)
25 Fire Dist. #2--10 mills/1996
26 Law Enforcement District (Additional)--10 mills
27 Drainage District #4 Maint.--3 mills/April 30, 1983
28 Assessor's original millage
29 Gravity Drainage District No. 5--5 mills/April 7, 1990
30 Florida Parishes Juvenile Detention Center--3 mills/1995

- 1 Pontchatoula Recreation Dist.--10 mills/1996
- 2 Independence Recreation Dist.--15 mills/1996
- 3 Hammond Alternate School -- 3 mills/1996
- 4 Tensas
- 5 Gravity Drainage Dist. No. 2--3 mills/October 3, 1992
- 6 Medical Services--12 mills/February 28, 1987
- 7 Assessor's additional millage--1988
- 8 Terrebonne
- 9 All millages listed on the tax roll, except the sheriff's original millage, shall share a
- 10 pro rata basis.
- 11 Vermilion
- 12 Subroad Dist. No. 5 of Road Dist. No. 2--5 mills/1979
- 13 Road District No. 3--5 mills/1979
- 14 Subroad Dist. No. 2 of Road Dist. No. 2--5 mills/1979
- 15 Library -- 1.12 mills/1994
- 16 Washington
- 17 Washington Schools Spec. Main./Op.--0.90 mills/1984
- 18 School District #2 Maintenance--0.98 mills/1981
- 19 School District #2 Support--0.98 mills/ 1981
- 20 Bogalusa City Schools Main./Op.--23 mills/ 1989
- 21 Library--4.57 mills/ 1987
- 22 Angie School--5 mills/1990
- 23 Assessor's millage
- 24 Rich. FD #2 -- 8 mills/1998
- 25 Bonner Creek Fire Dist.--8.46 mills/1987
- 26 Bonner Creek Fire Dist.--5 mills/1996
- 27 Spring Hill Fire Dist. #8--5.73 mills/1995
- 28 Spring Hill Fire District #8 -- 6 mills/1998
- 29 Mt. Herman Fire Dist. #9--16 mills/1995
- 30 Pine Fire Dist. #4--10 mills/1995

- 1 Angie Fire Dist. #5--10 mills/1992
- 2 Varnado Fire Dist. #6--10 mills/1992
- 3 Fire Dist. #7--5 mills/1996
- 4 Fire Dist. #7--12.27 mills/1992
- 5 Hayes Creek Fire District #3--17 mills/1999
- 6 Florida Parishes Juvenile Detention Center--3 mills/1995
- 7 West Baton Rouge
- 8 Law Enforcement District (Additional)--5 mills/1980
- 9 West Carroll
- 10 Ward 1 Road Maintenance--5.45 mills
- 11 Ward 2 Road Maintenance--4.59 mills
- 12 Ward 2 Special Tax--Road District #2--2.75 mills
- 13 Ward 3 Road Maintenance--4.96 mills
- 14 Ward 3 Special Tax--Road Dist. #3--2.98 mills
- 15 Ward 4 Road Maintenance--Road Dist. No. 4-4--4.20 mills
- 16 Ward 4 Road Maintenance--Road Dist. No. 4-6--5.28 mills
- 17 Ward 4 Special Tax--Road Dist. #4-4--2.52 mills
- 18 Ward 4 Special Tax--Road Dist. #4-6--3.17 mills
- 19 Ward 5 Road Maintenance--4.78 mills
- 20 Ward 5 Special Tax--Road Dist. No. 5--2.87 mills
- 21 Public Health Unit Maintenance--1.5 mills/ 1980
- 22 Roads & Bridges--8 mills/March 30, 1985
- 23 School Parishwide Maintenance--10 mills/ 1990
- 24 Assessment District
- 25 West Feliciana
- 26 Law Enforcement District (Additional)--6 mills/1986
- 27 Assessor's original millage
- 28 Winn
- 29 Law Enforcement District (Additional)--8 mills/1981
- 30 Assessor's original millage

1 Library -- 1979 millage

2 Library -- 3 mills/1999

3 C.(1) If the amount distributed to the tax collector and the city of New Orleans is
4 less than the amount required to reimburse tax losses on the basis of the tax rolls of the
5 current calendar year as provided in Subsection A of this Section, the tax collector and the
6 city of New Orleans shall prorate such lesser amount among the various tax recipient bodies
7 within the parish so that the lesser amount received by each tax recipient body shall be
8 proportionate to the reduction in the total amount distributed to each parish, and the amount
9 distributed by the state treasurer to the city treasurer of the city of Monroe shall be based
10 upon similar prorating, if necessary; however, in the parish of St. Bernard, the Lake Borgne
11 Levee District shall receive a minimum of \$163,000 and the St. Bernard Port, Harbor and
12 Terminal District shall receive a minimum of \$125,000, and, in Allen Parish the Special Law
13 Enforcement District shall receive a minimum of \$58,000 and the Assessor shall receive a
14 minimum of \$36,500.

15 (2) No bond millages levied to service bonds under the authority of Louisiana
16 Constitution Article VI, Section 33(B) or Article XIV, Section 14 of the Louisiana
17 Constitution of 1921 or any other constitutional or statutory authority for the issuance of
18 general obligation bonds shall share in the proceeds of this Act and the governing authority
19 of the issuing political subdivision shall levy and collect or cause to be levied and collected
20 on all taxable property in the political subdivision ad valorem taxes sufficient to pay
21 principal and interest and redemption premiums, if any, on such bonds as they mature; the
22 only exceptions to this prohibition shall be specifically included in this Subsection. In the
23 parish of Natchitoches, bond millages shall share and any tax recipient body in said parish
24 otherwise eligible to participate in the revenue sharing fund may use the funds for the
25 retirement of the principal, interest, or premium, if any, or any combination thereof, of any
26 outstanding bonded indebtedness of such tax recipient body. In the parish of Livingston the
27 millage authorized in 1975 for the parish health unit shall share as an operation and
28 maintenance millage. In the parish of Avoyelles, the Ward 7 School District Construction
29 Tax and the Ward 10 School District Construction Tax shall each share as an operation and
30 maintenance millage. In the parish of DeSoto, the 150 mills authorized for School District

1 #2 shall share as an operation and maintenance millage. In the parish of East Baton Rouge,
2 the BREC Capital Improvement Tax shall share as an operation and maintenance millage.
3 Bond millages may share in the parish of Sabine; however, if there are no excess funds those
4 millages levied for operation and maintenance of those taxing districts eligible for
5 reimbursement shall have priority for reimbursement to the extent that funds are available.
6 In the parish of Bossier, bond millages and operation and maintenance millages shall share
7 on a pro rata basis and the school bonds listed in Section 9(B)(3) shall share as provided
8 therein.

9 (3) In the parish of St. Tammany, the parish governing authority shall make
10 available out of its allocated funds a sufficient amount for the operation and maintenance of
11 the food stamp offices and the service office for veterans established under R.S. 29:261. In
12 the parish of St. Tammany, the parish governing authority shall make available out of its
13 allocated funds five thousand dollars for the St. Tammany Humane Society. In the event of
14 any decrease in the state's appropriated portion of the salaries of the St. Tammany Parish
15 Registrar of Voters Office, the parish governing authority shall make available out of its
16 allocated funds a sufficient amount to replace such state funds, not to exceed \$15,537.58.
17 Of the funds allocated within the parish of St. Charles, thirty thousand dollars shall be
18 distributed to the St. Charles Department of Community Services to be used for the
19 operation of an outreach program at the St. Rose Community Center. Of the funds allocated
20 within the parish of Acadia, \$180,000 shall be distributed to the law enforcement district.

21 Section 10. In the event the distribution to the tax collector in each parish and to the
22 city of New Orleans is more than the amount necessary to satisfy the requirements of
23 Sections 6 and 7 of this Act and to reimburse all tax recipient bodies as set forth in Section
24 9 of this Act, then the city of New Orleans and the tax collector in each parish, within fifteen
25 days after receipt thereof, shall distribute such remaining excess amount as follows, except
26 as otherwise provided in Subsection D of this Section:

27 A. The portion of the excess equal to the ratio that the parish public school
28 population bears to the total population of the parish shall be allocated and distributed to the
29 respective city and parish school boards in the parish proportionate to the public school
30 population of each.

1 B. The next portion of the excess remaining after allocation and distribution to the
2 school boards, equal to the ratio that the total population of all incorporated areas in the
3 parish bears to the total parish population, shall be allocated and distributed to the respective
4 incorporated municipalities of the parish proportionate to the respective population of each.

5 C. The remaining portion of such excess, if any after allocation and distribution to
6 the school boards and incorporated areas of a parish, shall be allocated and distributed to the
7 parish governing authority.

8 D. For purposes of this Subsection only, "tax recipient bodies" shall mean and
9 include any recipient of excess funds hereunder. In the following parishes the tax collector
10 thereof, or in Orleans Parish, the city of New Orleans, within fifteen days after receipt
11 thereof, shall distribute such excess amount as follows:

12 (1) In the parish of Plaquemines, one hundred percent thereof to the parish
13 governing authority.

14 (2) In the parishes of Cameron, St. Charles, and St. John the Baptist, seventy-five
15 percent thereof to the parish governing authority, and twenty-five percent thereof to the
16 parish school board.

17 (3) In the city of New Orleans, seventy percent thereof to the city of New Orleans
18 and thirty percent thereof to the Orleans Parish School Board.

19 (4) In the parish of Jefferson, sixty percent thereof to the parish governing authority,
20 twenty-five percent thereof to the parish school board, and fifteen percent thereof to the
21 incorporated municipalities in the parish, to be distributed to such incorporated
22 municipalities pro rata on a population basis. However, no less than twenty-five percent of
23 the funds distributed to the parish governing authority in this Paragraph shall be utilized for
24 existing drainage projects and for providing for additional pumps for those projects and
25 excluding normal labor operating costs and other normal operational costs; such funds may
26 also be used to repair parish property damaged by storms.

27 (5) In the parishes of Acadia, Bienville, East Feliciana, Franklin, Jackson, St.
28 Helena, St. James, Vernon, Washington, and West Feliciana, fifty percent thereof to the
29 parish governing authority, twenty-five percent thereof to the parish school board except that
30 in the parish of Washington, which has a dual parish and city school administration, the

1 twenty-five percent to the school boards shall be prorated between the parish and city school
2 systems on the basis of public school population, and twenty-five percent thereof to the
3 incorporated municipalities in the parish, to be distributed to such incorporated
4 municipalities pro rata on a population basis, except that in the parish of West Feliciana the
5 initial fifteen thousand dollars of such excess shall be retained by the sheriff and the
6 twenty-five percent for incorporated municipalities shall be distributed to the town of St.
7 Francisville. In the parish of East Feliciana, the initial twenty-five thousand dollars of such
8 excess shall be retained by the sheriff.

9 (6) In the parish of Jefferson Davis, the portion of the excess equal to the ratio that
10 the public school population of the parish bears to the total population of the parish shall be
11 allocated and paid to the Jefferson Davis Parish School Board, ten thousand dollars shall be
12 allocated and paid to the Assessor for Jefferson Davis Parish, and of the remainder of the
13 excess, fifty percent thereof to the parish governing authority and fifty percent thereof to the
14 incorporated municipalities in the parish, two thousand one hundred dollars to be distributed
15 to each incorporated municipality and the balance thereof to be distributed to such
16 incorporated municipalities pro rata on a population basis.

17 (7) In the parish of St. Landry, thirty thousand dollars to the parish school board for
18 the operation of two food processing plants and the remainder as follows: twenty-five
19 percent to the sheriff for the operation and maintenance of his office; twenty-five percent to
20 the parish school board for use by the school board; twenty-five percent to the municipalities
21 of the parish, out of which five hundred dollars shall first be given to each municipality and
22 the balance shall be distributed to the municipalities on the basis of the formula applying to
23 the distribution of the tobacco tax; and twenty-five percent to the parish governing authority.

24 (8) In the parishes of Catahoula and Concordia, forty-four percent thereof to the
25 parish governing authority, thirty-three percent thereof to the parish school board, and
26 twenty-three percent thereof to the incorporated municipalities in the parish, to be distributed
27 to such incorporated municipalities pro rata on a population basis; prior to the distribution
28 of any excess funds in Concordia Parish, the parish libraries therein shall be reimbursed an
29 amount equal to any increase in the sheriff's commission deducted from library taxes over
30 and above the percentage authorized to be deducted in the 1975 calendar year; and the

1 balance of the excess shall be distributed as provided above in this Paragraph. However, in
2 the parish of Catahoula, the tax collector shall retain the sum of seventeen thousand dollars
3 of the excess, in addition to the commission provided in Section 6 of this Act, and the
4 balance of the excess shall be distributed as provided above in this Paragraph; and further,
5 in the parish of Concordia, the tax collector shall retain the sum of thirty-five thousand
6 dollars of the excess, in addition to the commission provided in Section 6 of this Act, and
7 the balance of the excess shall be distributed as provided above in this Paragraph.

8 (9) In the parishes of Sabine and Tangipahoa, forty percent thereof to the parish
9 governing authority, thirty percent thereof to the parish school board, and thirty percent
10 thereof to the incorporated municipalities in the parish, to be distributed to such incorporated
11 municipalities pro rata on a population basis.

12 (10) In the parishes of Tensas and Winn, thirty-five percent thereof to the parish
13 governing authority, thirty-five percent thereof to the parish school board, and thirty percent
14 thereof to the incorporated municipalities in the parish, to be distributed to such incorporated
15 municipalities pro rata on a population basis.

16 (11) In the parishes of Allen, Avoyelles, Bossier, Claiborne, DeSoto, East Carroll,
17 Evangeline, Iberia, Lafayette, Lincoln, Madison, Rapides, Richland, St. Martin, St. Mary,
18 Union, Webster, and West Carroll, thirty-three and one-third percent thereof to the parish
19 governing authority, thirty-three and one-third percent thereof to the parish school board, and
20 thirty-three and one-third percent thereof to the incorporated municipalities in the parish, to
21 be distributed to such incorporated municipalities pro rata on a population basis. Further,
22 in the parish of Evangeline the additional excess funds received by the school board as a
23 result of the change in percentages from those provided in Act 719 of the 1975 Regular
24 Session of the Louisiana Legislature shall be used solely for the purpose of restoring the
25 salaries or benefits to those school board employees to the same level or amount as were
26 paid prior to the recent reductions or decreases in such salaries or benefits; however, if the
27 excess funds are insufficient to restore the salaries or benefits to their former level or
28 amount, then the excess funds shall be distributed on a pro rata basis. In the parish of
29 Lafayette, the initial distribution shall be sixty thousand dollars to the Lafayette Association
30 for Retarded Citizens, Incorporated, for operating expenses, one hundred seventy thousand

1 dollars to the Lafayette Parish Sheriff, and the balance of the excess shall be distributed as
2 provided above in this Paragraph. In the parish of Union, the initial distribution shall be six
3 thousand dollars to the Spencer-West Sterlington Fire Protection District, Incorporated, for
4 operating expenses; thereafter, the sheriff and ex officio tax collector shall retain the sum of
5 fifty thousand dollars of the excess, in addition to the commission provided in Section 6 of
6 this Act, and the balance of the excess shall be distributed as provided above in this
7 Paragraph. In the parish of St. Mary, the parish governing authority shall make available out
8 of its allocated excess funds a sufficient amount to the parish registrar of voters to pay the
9 expenses of voter canvass required by law. In the parish of East Carroll the tax collector
10 shall retain the sum of fifteen thousand dollars of the excess, in addition to the commission
11 provided in Section 6 of this Act, and the balance of the excess shall be distributed as
12 provided above in this Paragraph. In the parish of Claiborne the tax collector may retain up
13 to an aggregate of ten percent of the excess as agreed to by resolution passed by the parish
14 governing authority before receiving its part designated in this Paragraph, by resolution
15 passed by the parish school board before receiving its part as designated in this Paragraph,
16 and a resolution from each municipality in said parish; each of the above bodies in Claiborne
17 Parish may provide the same or a different percentage for the sheriff but not to exceed ten
18 percent of its share. In the parish of Webster the tax collector may retain up to an aggregate
19 of ten percent of the excess to be received by the cities of Minden and Springhill and upon
20 passage of resolutions authorizing same by respective governing authorities may retain
21 amounts fixed in the resolution not to exceed ten percent of excess received by the police
22 jury of Webster Parish and each of the other incorporated municipalities in Webster Parish.

23 (12) In the parishes of Iberville, Pointe Coupee, and West Baton Rouge, thirty-three
24 and one-third percent thereof to the parish governing authority, thirty-three and one-third
25 percent thereof to the parish school board, and thirty-three and one-third percent thereof of
26 such excess amount to the incorporated municipalities in the parish, in the same amounts of
27 funds as were distributed to each in 1972 under the provisions of Act 4 of the 1972
28 Extraordinary Session except:

29 (a) If the amount of excess funds is insufficient to supply the amounts distributed
30 in 1972 to each incorporated municipality in the parish, the amount to be allocated and

1 distributed to each incorporated municipality shall be reduced by the ratio that the amount
2 of excess funds distributed to it in 1972 under Act 4 of the 1972 Extraordinary Session bore
3 to the total amount of excess funds then so distributed to all of the incorporated
4 municipalities in the parish; or

5 (b) If the amount of such excess funds exceeds the amount necessary to supply the
6 same amounts of excess funds distributed in 1972 to each incorporated municipality in the
7 parish, the excess over the amounts distributed in 1972 shall be allocated and distributed to
8 each incorporated municipality in the parish in the ratio that the population in each bears to
9 the total population of all of the incorporated municipalities in the parish.

10 However, in the parish of Pointe Coupee, the sheriff shall retain the sum of ten
11 thousand dollars of such excess amount, in addition to the commission provided in Section
12 6 of this Act, to be used for the operation and maintenance of his department, and the
13 balance of the excess shall be distributed as provided above in this Paragraph.

14 (13) In the parish of Ouachita, the funds shall be distributed as follows: thirty-three
15 percent thereof to the parish governing authority, thirty percent thereof to the city and parish
16 school boards to be prorated between the city and parish school boards on the basis of public
17 school population, and thirty-seven percent thereof to the incorporated municipalities in the
18 parish, to be distributed to such incorporated municipalities pro rata on a population basis.

19 (14) In the parish of Caddo, twenty-five percent thereof to the parish governing
20 authority, thirty-five percent thereof to the parish school board, and forty percent thereof to
21 the incorporated municipalities in the parish, to be distributed to such incorporated
22 municipalities pro rata on a population basis.

23 (15) In the parish of East Baton Rouge, such excess amount shall be distributed to
24 the East Baton Rouge Parish School Board, the East Baton Rouge City-Parish Government,
25 the town of Zachary, the city of Baker and the East Baton Rouge Parish Recreation
26 Commission in proportion to the ad valorem taxes collected by or reimbursed to each and
27 sales taxes collected by each in the twelve-month period ending June 30, 1974, and every
28 subsequent twelve-month period. However, twenty thousand dollars of such excess funds
29 shall be dedicated to each of the following volunteer fire departments: Pride, Sharon Hills,
30 Central, Brownsfield and East Side.

1 (16) In the parish of Calcasieu, thirty-three and one-third percent thereof to the
2 parish governing authority, thirty-three and one-third percent thereof to the parish school
3 board, and thirty-three and one-third percent thereof to the incorporated municipalities in the
4 parish, two thousand one hundred dollars to be distributed to each incorporated municipality
5 and the balance thereof to be distributed to such incorporated municipalities pro rata on a
6 population basis.

7 (17) In the parish of Beauregard, forty percent thereof to the parish governing
8 authority, thirty-five percent thereof to the parish school board, and twenty-five percent
9 thereof to the incorporated municipalities in the parish, to be distributed to such incorporated
10 municipalities pro rata on a population basis.

11 (18) In the parish of Morehouse, one-third thereof to the parish school board,
12 one-third thereof to the parish governing authority, and one-third thereof to the incorporated
13 municipalities in the parish, to be distributed to such incorporated municipalities pro rata on
14 a population basis.

15 (19) In the parish of Grant, fifty percent thereof to the sheriff and fifty percent
16 thereof to the parish governing authority.

17 (20) In the parish of Lafourche, one hundred percent thereof to the parish governing
18 authority, the first two hundred thousand dollars of which shall be used for existing parish
19 roads.

20 (21) In the parishes of Caldwell and LaSalle, one-third thereof to the parish
21 governing authority, one-third thereof to the parish school board, and one-third thereof to
22 the incorporated municipalities in the parish, to be distributed to such incorporated
23 municipalities pro rata on a population basis. Prior to the distribution of any excess funds
24 in LaSalle Parish, one thousand dollars shall be disbursed to the Hardtner Medical Center,
25 a publicly owned hospital, to be donated to the Medical Scholarship Fund, and five thousand
26 dollars shall be disbursed to the LaSalle Association for Developmentally Delayed, however,
27 none of these monies are to be used for salaries and provided that this amount is spent to
28 directly assist the students, and the balance of the excess shall be distributed as provided
29 above in this Paragraph.

1 (22) In the parish of Rapides, the initial fifteen thousand dollars of such excess shall
2 be paid over to the town of Ball, and the remainder of the excess shall be divided as follows:
3 thirty-three and one-third percent thereof to the parish governing authority, thirty-three and
4 one-third percent thereof to the parish school board, and thirty-three and one-third percent
5 thereof to the incorporated municipalities pro rata on a population basis.

6 (23) In the parish of Vermilion, sixty percent to the sheriff and forty percent to the
7 Vermilion Parish assessor.

8 (24) In the parish of Red River, the initial distribution shall be two thousand five
9 hundred dollars to the National Guard Armory located in said parish and the balance of the
10 excess shall be distributed as provided in Subsections A, B and C of this Section.

11 (25) In the parish of Assumption, the first twenty thousand dollars of excess shall
12 be distributed to the Assumption Parish Assessor, with the residual being distributed as
13 provided in Subsections A, B, and C of this Section.

14 E. In the parishes of Allen and Cameron, such excess amounts shall not be expended
15 until the parish or expending authority or agency has received the approval of a majority of
16 the legislative delegation representing the parish, the senators and representatives each
17 having an equal vote, provided that if there is a tie vote, the parish or expending authority
18 or agency shall have one vote in order to break the tie vote.

19 F. In order to provide flexibility in the use of excess funds, no excess funds shall be
20 distributed to any recipient by the tax collector of the parish of Evangeline as provided in
21 Section 10 of this Act until approval of such distribution of excess funds to each recipient
22 thereof has been granted by the member or members of the House of Representatives and
23 the Senate who represent the parish in the legislature. Such approval shall be requested by
24 the chief executive officer of the recipient body who shall submit to the respective members
25 of the legislature a written request for such excess funds, such written request to contain the
26 amount of excess funds requested and the purpose for which they will be expended. Upon
27 receipt, but only upon receipt, by the tax collector of the written approval of such a request
28 from each of the members of the legislature who represent the parish, the tax collector of the
29 parish shall make the distribution requested provided that such distribution is in compliance
30 with the provisions of this Act and particularly other provisions of Section 10 hereof.

Section 11. The parish governing authority shall have the power and authority to expend such excess funds received by it for any governmental purpose or function and may allocate and distribute any portion of such excess funds received by it to its tax recipient bodies, sheriff, other taxing districts, incorporated municipalities, and other public officials.

Section 12. In accordance with the provisions of this Act, the amount to be distributed to each parish and to the city of New Orleans during the Fiscal Year 2010-2011 shall be as follows:

<u>PARISH</u>	<u>Total Due FY 2010-2011</u>	<u>Sheriff's Fund</u>	<u>Retirement Contribution</u>
ACADIA	\$1,243,978	\$ 146,828	\$ 21,144
ALLEN	524,977	72,774	9,591
ASCENSION	2,145,300	126,345	19,889
ASSUMPTION	467,126	85,773	8,057
AVOUELLES	903,589	124,375	16,376
BEAUREGARD	725,669	82,917	11,772
BIENVILLE	311,858	58,692	8,178
BOSSIER	2,248,152	167,902	46,057
CADDO	5,040,717	540,634	209,489
CALCASIEU	3,827,644	464,709	122,180
CALDWELL	228,066	46,579	6,441
CAMERON	166,502	49,041	8,077
CATAHOULA	233,462	46,087	6,118
CLAIBORNE	337,609	53,473	6,583
CONCORDIA	416,841	71,888	9,813
DESOTO	564,993	53,866	7,047
EAST BATON ROUGE	8,596,495	700,953	241,837
EAST CARROLL	155,759	43,625	6,683
EAST FELICIANA	430,193	48,155	4,806
EVANGELINE	730,198	71,888	10,601
FRANKLIN	432,607	71,986	15,285
GRANT	440,512	60,464	7,208

1	IBERIA	1,548,167	218,716	37,294
2	IBERVILLE	651,884	136,980	16,355
3	JACKSON	315,980	64,305	9,995
4	JEFFERSON	8,772,068	1,310 ,915	279,777
5	JEFFERSON DAVIS	636,662	68,244	15,467
6	LAFAYETTE	4,215,414	303,405	57,405
7	LAFOURCHE	1,960,004	189,862	39,535
8	LASALLE	306,671	53,965	7,047
9	LINCOLN	853,824	71,592	18,617
10	LIVINGSTON	2,483,917	165,342	26,694
11	MADISON	229,273	43,625	8,097
12	MOREHOUSE	587,977	98,575	18,314
13	NATCHITOCHES	796,129	105,566	15,649
14	ORLEANS	5,984,049	0	0
15	OUACHITA	3,031,263	269,431	64,614
16	PLAQUEMINES	454,447	141,412	25,058
17	POINTE COUPEE	475,341	63,123	8,521
18	RAPIDES	2,710,130	320,048	75,739
19	RED RIVER	192,264	41,458	2,968
20	RICHLAND	430,561	64,502	13,791
21	SABINE	503,565	67,456	10,439
22	ST. BERNARD	723,981	341,417	60,676
23	ST. CHARLES	1,048,234	104,385	19,364
24	ST. HELENA	226,533	43,920	5,876
25	ST. JAMES	446,860	91,386	15,326
26	ST. JOHN	970,152	116,596	14,215
27	ST. LANDRY	1,852,472	269,825	40,646
28	ST. MARTIN	1,086,347	110,392	12,640
29	ST. MARY	1,054,063	186,612	36,870
30	ST. TAMMANY	4,881,312	271,006	48,379

1	TANGIPAHOA	2,347,975	273,074	37,617
2	TENSAS	117,910	33,778	5,371
3	TERREBONNE	2,210,114	219,897	43,917
4	UNION	475,181	58,101	8,258
5	VERMILION	1,165,465	120,141	20,273
6	VERNON	951,246	160,221	22,453
7	WASHINGTON	953,399	132,844	18,617
8	WEBSTER	868,479	105,173	22,837
9	WEST BATON ROUGE	458,155	73,562	10,419
10	WEST CARROLL	244,417	45,693	9,409
11	WEST FELICIANA	284,019	39,784	3,796
12	WINN	<u>321,849</u>	<u>62,335</u>	<u>7,612</u>
13	TOTAL	<u>\$ 90,000,000</u>	<u>\$ 9,981,594</u>	<u>\$ 2,046,646</u>

14 Section 13. The state treasurer shall distribute one-third of the total amount herein
 15 allocated to the parishes from the revenue sharing fund to the parish tax collector, or in
 16 Orleans Parish to the city of New Orleans, not later than the first day of December in each
 17 year, one-third thereof not later than the fifteenth day of March in each year and one-third
 18 thereof not later than the fifteenth day of May in each year, and each one-third of the total
 19 allocation shall be distributed in accordance with the provisions of Sections 6, 7, 9, and 10
 20 of this Act; however, the legislative auditor may authorize the granting of additional sums
 21 due any recipient in advance upon a showing that the advance receipt of such funds is
 22 reasonably necessary. If the state treasurer does not distribute said fund on or before the
 23 dates specified in this Act, any interest or other income derived by the state from the parish
 24 allocations, earned prior to the distribution to the parishes, shall be paid over a pro rata basis
 25 together with the principal amounts due the parishes under the provisions of this Act. Any
 26 interest or other income derived by the parish tax collector or the city of New Orleans from
 27 the investment or other use of such total parish allocations received from the state treasurer,
 28 earned prior to the distributions within the parish as required by the foregoing provisions of
 29 this Act, shall be paid over a pro rata basis together with the principal amounts due the local
 30 recipients under the provisions of this Act upon distribution thereto, and the parish tax

1 collectors or the city of New Orleans may retain only investment income earned on that
2 portion of the total parish allocation to which they are otherwise entitled under the provisions
3 of this Act. In light of the fact that all assessment roll figures will not be available in time
4 to base the December distribution by the treasurer on current figures, the distribution of
5 funds on the first day of December pursuant to this Act shall be based on the distribution
6 figures for Fiscal Year 2009-2010. The remaining two distributions on the fifteenth day of
7 March and the fifteenth day of May shall be based on current figures for Fiscal Year 2010-
8 2011, and such distributions shall be adjusted to compensate for the differences resulting in
9 the use of the Fiscal Year 2009-2010 figures for the December distribution.

10 Section 14. On or before such date as shall be established by the state treasurer, each
11 tax collector, the city of New Orleans, and the city treasurer of the city of Monroe annually
12 shall file with the state treasurer, on such forms as the state treasurer may require, all
13 information necessary to the computation of the funds to be distributed within the parishes,
14 including, but not limited to, a listing of all such local entities seeking eligibility for funds
15 as a tax recipient body under the qualifications set out in Section 1(a), all new millages of
16 such tax recipient bodies as are listed in Section 9(B), and all remaining authorities on the
17 tax rolls which are otherwise ineligible to participate in the distribution of revenue sharing
18 funds as tax recipient bodies. The listing shall include such verification for eligibility as
19 may be required by the state treasurer and, notwithstanding the provisions of Section 12
20 hereof, no revenue sharing funds shall be distributed prior to receipt and acceptance by the
21 state treasurer of such information and verification. The same authorities shall in the same
22 manner submit to the state treasurer a statement of the amount of revenue sharing funds
23 distributed to each recipient of such funds, including the amount deducted for sheriffs'
24 commissions and for retirement system contributions and shall state clearly on such forms
25 the amount of the distribution to each such recipient which is derived from excess funds and
26 the amount of such distribution which represents reimbursement for tax losses by reasons
27 of the homestead exemption. Such statement shall also include the amount of any revenue
28 sharing funds which remain to be distributed and the recipients to which such remaining
29 funds will be distributed.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

Fannin

HB No. 1252

Abstract: Provides relative to the Revenue Sharing Fund.

Paragraphs (1) through (7) of this digest contain no changes from FY 2009-2010 and only restate the general provisions of last year's distribution; all changes for FY 2010-2011 are contained in Paragraph (8) of this digest.

- (1) Provides for the annual allocation and distribution of the state revenue sharing fund in the amount of \$90,000,000 for FY 2010-2011. The parish allocation is determined by the parish's percentage of the total state population (80% of the revenue sharing fund) and the parish's percentage of the total number of homesteads in the state (20% of the revenue sharing fund).
- (2) Requires the state treasurer to remit the total parish allocation in three allotments no later than Dec. 1, March 15, and May 15, and further requires the sheriff to distribute such funds to the tax recipient bodies within 15 days after receipt. Authorizes the sheriff to distribute the first payment based on the previous year pending receipt of the current tax rolls and requires adjustments on the final two payments.
- (3) The constitution mandates payment, on a first priority basis from the parish allocation, of the sheriff's commission, retirement systems' deductions, and reimbursement to eligible tax recipient bodies for ad valorem taxes lost as a result of the homestead exemption; any monies remaining in the parish allocation after such payments are made are referred to as "excess funds" and are distributed on the basis of a local formula contained in the Act.
- (4) Provides that in any parish which had excess funds in 1977, except East Carroll, the amount available for the reimbursement of homestead exemption losses shall be limited to the amount used for that purpose in 1977, adjusted by the percentage by which the number of homesteads in the parish increased from 1977 to 2009. Prohibits participation of new millages levied after Jan. 1, 1978, unless authorized to participate on the same pro rata basis by the local legislative delegation.
- (5) Prohibits general obligation bond millages from participating in revenue sharing and restates the constitutional mandate that the issuing authority levy sufficient millage on all taxable property to pay annual debt requirements. Excepts Sabine Parish with operation and maintenance millages having first priority over bond millages, excepts Natchitoches Parish with maintenance and bond millages sharing pro rata, excepts the BREC Capital Improvement Tax in East Baton Rouge Parish, and excepts all bonds in Bossier Parish.
- (6) Requires that all local distribution authorities file with the state treasurer all information necessary for the computation and verification of amounts due the eligible taxing bodies, and provides that no funds shall be distributed prior to receipt of such information. Directs the state treasurer and sheriff to pay to a recipient any earnings received from the investments of the parish allocation.
- (7) Retains all prior authorized participations from Act No. 525 of the 2009 R.S.

- (8) The listing below contains every parish with any change and includes all new tax recipient bodies and millages authorized to share in their respective parishes:

Lafourche Parish:

Reduces the amount distributed to the parish council from 61.60% to 57.40% of the allocation for Lafourche Parish less sheriff's commission and retirement contribution.

Distributes 4.50% of the allocation for Lafourche Parish less sheriff's commission and retirement contribution to North Lafourche Levee District.